

**GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) - WORKSHEETS and  
RATE CHARTS for CALENDAR YEAR / TAX YEAR 2011**

Pursuant to A.R.S. §§ 42-6201 through 42-6210.

**Excise Tax Calculation Worksheet A. See DOR 82620 Return Form Instructions and Tax Rate Chart A.**

Use these procedures **only** for those government property improvements with leases that were entered into **before** June 1, 2010 or for those government property improvements which have a development agreement, ordinance or resolution that authorizes a lease within ten years **after** the date of that agreement, ordinance or resolution which was approved by the governing body of a government lessor **before** June 1, 2010.

**SECTION 1.** For properties that **have** a predominate use:

1. From Rate Chart A, Column 1, enter the Property Location category (i.e., Row Number) here: \_\_\_\_\_.
2. From Rate Chart A, Column 3, enter the Age Range (based on the original Certificate of Occupancy) here: \_\_\_\_\_.
3. From the appropriate category of property use, as indicated in Item 7(a) of the Return form, locate on Rate Chart A, the intersecting point for the applicable Age Range in the appropriate Row in the property use Column. The figure at this intersecting point is the excise tax rate. Enter that tax rate here: \_\_\_\_\_.
4. If applicable, also enter the tax rate based on the same Age Range from Column 13 for parking spaces here: \_\_\_\_\_.
5. Multiply the square footage figure, from Item 7(a) of the Return form, by the tax rate from Item 3, above, and enter the result here: \$ \_\_\_\_\_. This is the excise tax for the improvement.
6. If applicable, multiply the number of parking spaces, from Item 7(a) of the Return form, by the tax rate from Item 4, above, and enter the result here: \$ \_\_\_\_\_. This is the excise tax for parking spaces.
7. Add items 5 and 6, above, and enter the result here: \$ \_\_\_\_\_. This is the total excise tax.
8. If the government property improvement consists of a Parking Garage or Deck **only**, multiply the number of parking spaces from, Item 7(b) of the Return form, by the tax rate from Item 4, above, and enter the result here: \$ \_\_\_\_\_. This is the excise tax for a Parking Garage or Deck **only**.

**Proration:** If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 7 or 8, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax for the entire year (from Item 7 or 8, above, as applicable) is \$ \_\_\_\_\_ ÷ 365 = \$ \_\_\_\_\_ (the tax amount per day) x number of taxable days \_\_\_\_\_ = \$ \_\_\_\_\_ (the prorated excise tax).

**SECTION 2.** For properties that **do not have** a predominate use:

1. From Rate Chart A, Column 1, enter the Property Location category (i.e., Row Number) here: \_\_\_\_\_.
2. From Rate Chart A, Column 3, enter the Age Range (based on the original Certificate of Occupancy) here: \_\_\_\_\_.
3. From the appropriate categories of property uses, as indicated in Item 8 of the Return form, locate on Rate Chart A, the intersecting points for the applicable Age Ranges in the appropriate Rows in the property use Columns. The figure at each of these intersecting points is the excise tax rate for **each** use listed.

Enter these rates here. Use 1: \_\_\_\_\_. Use 2: \_\_\_\_\_.

If additional space is needed, attach a separate page.

4. If applicable, also enter the tax rate based on the same Age Range from Column 13 for parking spaces here: \_\_\_\_\_.
5. For **each** use listed, multiply the square footage figure from Item 8 of the Return form by the tax rate for each use from Item 3 above. Enter the results here: Use 1 = \$ \_\_\_\_\_. Use 2 = \$ \_\_\_\_\_.

These are the excise tax amounts for each improvement.

If additional space is needed, attach a separate page.

Add the results for each use. Enter the **total** here: \$ \_\_\_\_\_. This is the total excise tax for the improvements.

6. If applicable, multiply the number of parking spaces from Item 8 of the Return form by the tax rate from Item 4 above, and enter the result here: \$ \_\_\_\_\_. This is the excise tax for the parking spaces.
7. Add items 5 and 6, above, and enter the result here: \$ \_\_\_\_\_. This is the total excise tax.

**Proration:** If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 7, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax for the entire year (from Item 7) is \$ \_\_\_\_\_ ÷ 365 = \$ \_\_\_\_\_ (the tax amount per day) x number of taxable days \_\_\_\_\_ = \$ \_\_\_\_\_ (the prorated excise tax).

**GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) - WORKSHEETS and  
RATE CHARTS for CALENDAR YEAR / TAX YEAR 2011**

Pursuant to A.R.S. §§ 42-6201 through 42-6210.

**Excise Tax Calculation Worksheet B.** See **DOR 82620** Return form Instructions. See **Tax Rate Chart B.**

Use these procedures **only** for those government property improvements with leases that were entered into **on or after** June 1, 2010 or for those government property improvements which have a development agreement, ordinance or resolution that authorizes a lease within ten years **after** the date of that agreement, ordinance or resolution which was approved by the governing body of a government lessor **on or after** June 1, 2010.

**Note:** Paragraphs A and B, following, apply **only** to those Prime Lessees submitting an **initial year** lease Return form. If the Prime Lessee submitted a Return form in the **prior** calendar year, **disregard** Paragraphs A and B.

- A. For properties that are subject to the excise tax rates in Tax Rate Chart **B**, but **only in the initial** (first) year of the lease, a Prime Lessee must obtain the **combined** primary and secondary property tax rate that is applicable to the area in which the leased government property improvement is located, **and** the **county-wide** average (or overall) property tax rate. The combined primary and secondary property tax rate may be obtained from the County Treasurer. The county-wide average property tax rates for the current Tax Year for each county are shown at the bottom of page **7** (on Tax Rate Chart **B**). These two rates are needed in order to enter (below) and calculate the percentage (i.e., ratio) of the combined primary and secondary rates to the countywide average rate. The calculation formula is:

The combined primary and secondary property tax rate  $\div$  the county-wide average property tax rate = the subject property's tax rate percentage (ratio) figure.

The subject property's combined rate: \_\_\_\_\_  $\div$  the county-wide average rate: \_\_\_\_\_ = \_\_\_\_\_ percent.

- B. **Only** for the **initial** (first) year of a lease, and then **only if** the property tax percentage figure derived above is **less** than ninety percent (of the county-wide average property tax rate), is the excise tax Base Rate to be **reduced** by ten percent. If the property tax percentage figure is **not** less than ninety percent of the county-wide average property tax rate, the excise tax Base Rate, or the Age Range adjusted Base Rate, as applicable, is to be utilized. In all years **following** the initial year of a lease, **only** the Base Rate, or the Age Range adjusted Base Rate, as applicable, is to be utilized.

**SECTION 1** - For properties that **have** a predominate use:

1. From Rate Chart B, Column 1, enter the Property Location category (i.e., Row Number) here: \_\_\_\_\_.
2. From Rate Chart B, Column 3, **only** if applicable, enter the Age Range (based on the original Certificate of Occupancy) here: \_\_\_\_\_.
3. On Rate Chart B, from the appropriate category of property use, as indicated in Item 7(a) of the Return form, determine the Age Range in the appropriate Row in the property use Column. The figure at this intersecting point is the excise tax rate. **Only** if this is an **initial** year lease, and **only if** the property tax percentage is **less** than ninety percent of the county-wide rate (as was calculated under Paragraph A, above), enter the reduced excise tax Base Rate as indicated on Tax Rate Chart B. **If** the property tax percentage is **not** less than ninety percent, utilize the appropriate Base Rate indicated. Enter the tax rate here: \_\_\_\_\_.
4. If applicable, also determine the tax rate based on the same Age Range and property tax percentage adjustments (used in Item 3 above) from Column 13 for parking spaces. Enter that tax rate here: \_\_\_\_\_.
5. Multiply the square footage figure from Item 7(a) of the Return form by the tax rate from Item 3 above, and enter the result here: \$\_\_\_\_\_. This is the excise tax for the improvement.
6. If applicable, multiply the number of parking spaces from Item 7(a) of the Return form by the tax rate from Item 4 above, and enter the result here: \$\_\_\_\_\_. This is the excise tax for the parking spaces.
7. Add items 5 and 6, above, and enter the result here: \$\_\_\_\_\_. This is the total excise tax.
8. If the government property improvement consists of a Parking Garage or Deck **only**, multiply the number of parking spaces, from Item 7(b) of the Return form, by the tax rate from Item 4, above, and enter the result here: \$\_\_\_\_\_. This is the excise tax for a Parking Garage or Deck **only**.

**Proration:** If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 7 or 8, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax amount for the entire year (from Item 7 or 8, above, as applicable) is \$ \_\_\_\_\_  $\div$  365 = \$ \_\_\_\_\_ (the tax amount per day)  $\times$  number of taxable days \_\_\_\_\_ = \$ \_\_\_\_\_ (the prorated excise tax).

**GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) - WORKSHEETS and  
RATE CHARTS for CALENDAR YEAR / TAX YEAR 2011**

Pursuant to A.R.S. §§ 42-6201 through 42-6210.

**SECTION 2 - For properties that do not have a predominate use:**

1. From Rate Chart B, Column 1, enter the Property Location category (i.e., Row Number) here: \_\_\_\_\_.
2. From Rate Chart B, Column 3, **only** if applicable, enter the Age Range (based on the original Certificate of Occupancy) here: \_\_\_\_\_.
3. On Rate Chart B, from the appropriate categories of property uses, as indicated in Item 8 of the Return form, determine the Age Ranges in the appropriate Rows in the property use Columns. The figures at these intersecting points are the excise tax rates. **Only** if this is an initial year lease, and **only if** the property tax percentage is **less** than ninety percent of the county-wide rate (as was calculated under Paragraph A, on Page 2, above), enter the reduced excise tax Base Rates as indicated on Tax Rate Chart B for each use. **If** the property tax is **not** less than ninety percent, utilize the appropriate Base Rate or Age Range Adjusted Rate for each use.

Enter these rates here. Use 1: \_\_\_\_\_. Use 2: \_\_\_\_\_.

If additional space is needed, attach a separate page.

4. If applicable, also enter the appropriate Base Rate or Age Range Adjusted based on the same Age Range and property tax percentage adjustments (used in Item 3, above) from Column 13 for parking spaces here: \_\_\_\_\_.
5. For each use listed, multiply the square footage figure from Item 8 of the Return form by the tax rate for each use from Item 3 above.

Enter the results here: Use 1 = \$\_\_\_\_\_. Use 2 = \$\_\_\_\_\_.

These are the excise tax amounts for each improvement.

If additional space is needed, attach a separate page.

Add the results for each use and enter the total amount here: \$\_\_\_\_\_. This is the total excise tax for the improvements.

6. If applicable, multiply the number of parking spaces from Item 8 of the Return form by the tax rate from Item 4 above, and enter the results here: \$\_\_\_\_\_. This is the excise tax for the parking spaces.
7. Add items 5 and 6 above and enter the result here: \$\_\_\_\_\_. This is the total excise tax.

**Proration:** If the government property improvement was **not** leased for the **entire** current calendar year / Tax Year, **or**, if abatement of the excise tax was **not** applicable to the improvement for the **entire** current calendar year / Tax Year, then pursuant to § 42-6203(G), the total amount of excise tax for the entire year, as calculated in Item 7, above, is to be prorated for the percentage of time of the current calendar year / Tax Year during which the property **was** leased, or for the percentage of time during which abatement **did not** apply. The excise tax amount for the entire year (from Item 7) is \$ \_\_\_\_\_ ÷ 365 = \$ \_\_\_\_\_ (the tax amount per day) x number of taxable days \_\_\_\_\_ = \$ \_\_\_\_\_ (the prorated excise tax).

**GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART A - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(A).**

For 2011	Col. 1 Location of Property	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original COO (years ago)	Col. 4 Percentage of "base" excise tax rate (by age of COO)	Col. 5 One-story office * structure (* g.b.s)	Col. 6 Two- to seven-stories office * structure (* g.b.s)	Col. 7 Eight or more stories office * structure (* g.b.s)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Spaces (per space)
	"Base" rate	-----	-----	-----	\$ 1.00	\$ 1.25	\$ 1.75	\$ 1.50	\$ 1.50	\$ 0.75	\$ 0.50	\$ 1.00	\$ 100.00
Row 1	Inside of a Redevelopment Area (without a min. 100 % value increase). § 42-6209(A)(1)	On or After 04-01-1985.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	100.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	1.00 0.80 0.60 0.40 0.20 0.00	1.25 1.00 0.75 0.50 0.25 0.00	1.75 1.40 1.05 0.70 0.35 0.00	1.50 1.20 0.90 0.60 0.30 0.00	1.50 1.20 0.90 0.60 0.30 0.00	0.75 0.60 0.45 0.30 0.15 0.00	0.50 0.40 0.30 0.20 0.10 0.00	1.00 0.80 0.60 0.40 0.20 0.00	100.00 80.00 60.00 40.00 20.00 0.00
Row 2	Outside of a Redevelopment Area. § 42-6203(C) & (D)	On or After 04-01-1985 but before 06-30-1996.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	100.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	1.00 0.80 0.60 0.40 0.20 0.00	1.25 1.00 0.75 0.50 0.25 0.00	1.75 1.40 1.05 0.70 0.35 0.00	1.50 1.20 0.90 0.60 0.30 0.00	1.50 1.20 0.90 0.60 0.30 0.00	0.75 0.60 0.45 0.30 0.15 0.00	0.50 0.40 0.30 0.20 0.10 0.00	1.00 0.80 0.60 0.40 0.20 0.00	100.00 80.00 60.00 40.00 20.00 0.00
Row 3	Inside of a "slum" or "blighted" area (with a min. 100 % value increase) and not eligible for tax abatement. § 42-6203(E)	Before 06-01-2010.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	80.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	0.80 0.80 0.60 0.40 0.20 0.00	1.00 1.00 0.75 0.50 0.25 0.00	1.40 1.40 1.05 0.70 0.35 0.00	1.20 1.20 0.90 0.60 0.30 0.00	1.20 1.20 0.90 0.60 0.30 0.00	0.60 0.60 0.45 0.30 0.15 0.00	0.40 0.40 0.30 0.20 0.10 0.00	0.80 0.80 0.60 0.40 0.20 0.00	80.00 80.00 60.00 40.00 20.00 0.00
Row 4	Outside of a "slum" or "blighted" area. Imps constructed per a development agreement dated from and after 06-30-1996. § 42-6203(C)	On or After 06-30-1996.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	150.0 % 120.0 % 90.0 % 60.0 % 30.0 % 0.0	1.50 1.20 0.90 0.60 0.30 0.00	1.875 1.500 1.125 0.750 0.375 0.000	2.625 2.100 1.575 1.050 0.525 0.000	2.25 1.80 1.35 0.90 0.45 0.00	2.25 1.80 1.35 0.90 0.45 0.00	1.125 0.900 0.675 0.450 0.225 0.000	0.75 0.60 0.45 0.30 0.15 0.00	1.50 1.20 0.90 0.60 0.30 0.00	150.00 120.00 90.00 60.00 30.00 0.00
Row 5	Inside a "Central Business District" with a min. 100 % value increase and is eligible for abatement. §42-6209(A)(1) & (2)	On or After 04-01-1985.	0 - 7.99 8 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	0.0 % 80.0 % 80.0 % 60.0 % 40.0 % 20.0 % 0.0	0.00 0.80 0.80 0.60 0.40 0.20 0.00	0.00 1.00 1.00 0.75 0.50 0.25 0.00	0.00 1.40 1.40 0.05 0.70 0.35 0.00	0.00 1.20 1.20 0.90 0.60 0.30 0.00	0.00 1.20 1.20 0.90 0.60 0.30 0.00	0.00 0.60 0.60 0.45 0.30 0.15 0.00	0.00 0.40 0.40 0.30 0.20 0.10 0.00	0.00 0.80 0.80 0.60 0.40 0.20 0.00	0.00 80.00 80.00 60.00 40.00 20.00 0.00

**GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART A - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(A).**

For 2011	Col. 1 Location of Property	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original COO (years ago)	Col. 4 Percentage of "base" excise tax rate (by age of COO)	Col. 5 One-story office * structure (* g.b.s)	Col. 6 Two- to seven-stories office * structure (* g.b.s)	Col. 7 Eight or more stories office * structure (* g.b.s)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Spaces (per space)
	"Base" rate	-----	-----	-----	\$ 1.00	\$ 1.25	\$ 1.75	\$ 1.50	\$ 1.50	\$ 0.75	\$ 0.50	\$ 1.00	\$ 100.00
<b>Row 6</b>	At an airport owned on or before 01-01-1988 by a Co. (or a city or town in a Co.) with a current pop. of 400,000 or less, and <b>IF</b> imps have one of the specified uses. § 42-6203(D)(4).	Before 06-01-2010.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	20.0 % 16.0 % 60.0 % 40.0 % 20.0 % 0.0	0.20 0.16 0.60 0.40 0.20 0.00	0.25 0.20 0.75 0.50 0.25 0.00	0.35 0.28 1.05 0.70 0.35 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.15 0.12 0.45 0.30 0.15 0.00	0.10 0.08 0.30 0.20 0.10 0.00	0.20 0.16 0.60 0.40 0.20 0.00	20.00 16.00 60.00 40.00 20.00 0.00
<b>Row 7</b>	Location is not specified. <b>Ppg. 1</b> = Lease predates 04-01-1985. <b>Ppg. 2</b> = Pre 04-01-1985 lease based on a "redevelopment contract." <b>Ppg. 3</b> = Pre 04-01-1985 lease based on a "redevelopment project with federal money received." § 42-6203(D)(1 - 3)	Before 04-01-1985.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 - 49.99 50 or more	20.0 % 16.0 % 60.0 % 40.0 % 20.0 % 0.0	0.20 0.16 0.60 0.40 0.20 0.00	0.25 0.20 0.75 0.50 0.25 0.00	0.35 0.28 1.05 0.70 0.35 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.30 0.24 0.90 0.60 0.30 0.00	0.15 0.12 0.45 0.30 0.15 0.00	0.10 0.08 0.30 0.20 0.10 0.00	0.20 0.16 0.60 0.40 0.20 0.00	20.00 16.00 60.00 40.00 20.00 0.00
<b>Row 8</b>	Inside National Park Service property. § 42-6210	Before 06-01-2010.	0 - 9.99 10 - 19.99 20 - 29.99 30 - 39.99 40 or more	100.0 % 80.0 % 60.0 % 40.0 % 20.0 %	1.00 0.80 0.60 0.40 0.20	1.25 1.00 0.75 0.50 0.25	1.75 1.40 1.05 0.70 0.35	1.50 1.20 0.90 0.60 0.30	1.50 1.20 0.90 0.60 0.30	0.75 0.60 0.45 0.30 0.20	0.50 0.40 0.30 0.20 0.20	1.00 0.80 0.60 0.40 0.20	100.00 80.00 60.00 40.00 20.00

**GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART B - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(B).**

<b>For 2011</b>	<b>Col. 1</b> Location of Property	<b>Col. 2</b> Start Date of Lease	<b>Col. 3</b> Date of Issuance of original COO (years ago)	<b>Col. 4</b> Percentage of "base" excise tax rate (by age of COO)	<b>Col. 5</b> One-story office * structure (* g.b.s)	<b>Col. 6</b> Two- to seven-stories office * structure (* g.b.s)	<b>Col. 7</b> Eight or more stories office * structure (* g.b.s)	<b>Col. 8</b> Retail structure (per sq. ft.)	<b>Col. 9</b> Hotel / Motel structure (per sq. ft.)	<b>Col. 10</b> Warehouse / Industrial structure (per sq. ft.)	<b>Col. 11</b> Residential Rental structure (per sq. ft.)	<b>Col. 12</b> All others (per sq. ft.)	<b>Col. 13</b> Parking Spaces (per space)
	"Base" rate	-----	-----	-----	\$ 2.00	\$ 2.30	\$ 3.10	\$ 2.51	\$ 2.00	1.35	\$ 0.76	\$ 2.00	\$ 200.00
<b>Row 1</b>	Inside of a Redevelopment Area (without a minimum 100 % value increase). § 42-6209(A)(1)	On or After 04-01-1985.	N / A	N / A	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	2.30 <b>IF</b> the property tax ratio reduction applies, use <b>2.07</b>	3.10 <b>IF</b> the property tax ratio reduction applies, use <b>2.79</b>	2.51 <b>IF</b> the property tax ratio reduction applies, use <b>2.26</b>	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	1.35 <b>IF</b> the property tax ratio reduction applies, use <b>1.22</b>	0.76 <b>IF</b> the property tax ratio reduction applies, use <b>0.68</b>	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	200.00 <b>IF</b> the property tax ratio reduction applies, use <b>180.00</b>
<b>Row 2</b>	Outside of a Redevelopment Area. § 42-6203(C) & (D)	On or After 04-01-1985 but before 06-30-1996.	N / A	N / A	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	2.30 <b>IF</b> the property tax ratio reduction applies, use <b>2.07</b>	3.10 <b>IF</b> the property tax ratio reduction applies, use <b>2.79</b>	2.51 <b>IF</b> the property tax ratio reduction applies, use <b>2.26</b>	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	1.35 <b>IF</b> the property tax ratio reduction applies, use <b>1.22</b>	0.76 <b>IF</b> the property tax ratio reduction applies, use <b>0.68</b>	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	200.00 <b>IF</b> the property tax ratio reduction applies, use <b>180.00</b>
<b>Row 3</b>	Inside of a "slum" or "blighted" area (with a minimum 100 % value increase) and not eligible for tax abatement. § 42-6203(E)	On or after 06-01-2010.	0 -10  11 or more	80.0 %  100.0 %	1.60 <b>IF</b> the property tax ratio reduction applies, use <b>1.44</b>  2.00	1.84 <b>IF</b> the property tax ratio reduction applies, use <b>1.66</b>  2.30	2.48 <b>IF</b> the property tax ratio reduction applies, use <b>2.23</b>  3.10	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>  2.51	1.60 <b>IF</b> the property tax ratio reduction applies, use <b>1.44</b>  2.00	1.08 <b>IF</b> the property tax ratio reduction applies, use <b>0.97</b>  1.35	0.61 <b>IF</b> the property tax ratio reduction applies, use <b>0.55</b>  0.76	1.60 <b>IF</b> the property tax ratio reduction applies, use <b>1.44</b>  2.00	160.00 <b>IF</b> the property tax ratio reduction applies, use <b>144.00</b>  200.00
<b>Row 4</b>	Outside of a "slum" or "blighted" area. Imps constructed per a development agreement dated from and after 06-30-1996. § 42-6203(C)	On or after 06-01-2010.	N / A	150.0 %	3.00 <b>IF</b> the property tax ratio reduction applies, use <b>2.70</b>	3.45 <b>IF</b> the property tax ratio reduction applies, use <b>3.11</b>	4.65 <b>IF</b> the property tax ratio reduction applies, use <b>4.19</b>	3.77 <b>IF</b> the property tax ratio reduction applies, use <b>3.39</b>	3.00 <b>IF</b> the property tax ratio reduction applies, use <b>2.70</b>	2.03 <b>IF</b> the property tax ratio reduction applies, use <b>1.83</b>	1.14 <b>IF</b> the property tax ratio reduction applies, use <b>1.03</b>	3.00 <b>IF</b> the property tax ratio reduction applies, use <b>2.70</b>	300.00 <b>IF</b> the property tax ratio reduction applies, use <b>270.00</b>
<b>Row 5</b>	Inside a "Central Business District" with a min. 100 % value increase and is eligible for tax abatement. §42-6209(A)(1) & (2)	On or After 04-01-1985.	N / A	N / A	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	2.30 <b>IF</b> the property tax ratio reduction applies, use <b>2.07</b>	3.10 <b>IF</b> the property tax ratio reduction applies, use <b>2.79</b>	2.51 <b>IF</b> the property tax ratio reduction applies, use <b>2.26</b>	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	1.35 <b>IF</b> the property tax ratio reduction applies, use <b>1.22</b>	0.76 <b>IF</b> the property tax ratio reduction applies, use <b>0.68</b>	2.00 <b>IF</b> the property tax ratio reduction applies, use <b>1.80</b>	200.00 <b>IF</b> the property tax ratio reduction applies, use <b>180.00</b>

**GOVERNMENT PROPERTY LEASE EXCISE TAX - RATE CHART B - for PROPERTIES SUBJECT TO A.R.S. § 42-6203(B).**

For 2011	Col. 1 Location of Property	Col. 2 Start Date of Lease	Col. 3 Date of Issuance of original COO (years ago)	Col. 4 Percentage of "base" excise tax rate (by age of COO)	Col. 5 One-story office * structure (* g.b.s)	Col. 6 Two- to seven-stories office * structure (* g.b.s)	Col. 7 Eight or more stories office * structure (* g.b.s)	Col. 8 Retail structure (per sq. ft.)	Col. 9 Hotel / Motel structure (per sq. ft.)	Col. 10 Warehouse / Industrial structure (per sq. ft.)	Col. 11 Residential Rental structure (per sq. ft.)	Col. 12 All others (per sq. ft.)	Col. 13 Parking Spaces (per space)
	"Base" rate	-----	-----	-----	\$ 2.00	\$ 2.30	\$ 3.10	\$ 2.51	\$ 2.00	1.35	\$ 0.76	\$ 2.00	\$ 200.00
<b>Row 6</b>	At an airport owned on or before 01-01-1988 by a Co. (or a city or town in a Co.) with a current pop. of 400,000 or less, and IF imps have one of the specified uses. § 42-6203(D)(4).	On or after 06-01-2010.	0 - 20  21 or more	20.0 %  100.0 %	0.40  2.00	0.46  2.30	0.62  3.10	0.50  2.51	0.40  2.00	0.27  1.35	0.15  0.76	0.40  2.00	40.00  200.00
<b>Row 7</b>	Location irrelevant. <b>Ppg. 1</b> = Lease predates 04-01-1985. <b>Ppg. 2</b> = Pre 04-01-1985 lease based on a "redevelopment contract." <b>Ppg. 3</b> = Pre 04-01-1985 lease based on a "redevelopment project with federal money received." § 42-6203(D)(1 - 3)	Before 04-01-1985.	0 - 20  21 or more	20.0 %  100.0 %	0.40  2.00	0.46  2.30	0.62  3.10	0.50  2.51	0.40  2.00	0.27  1.35	0.15  0.76	0.40  2.00	40.00  200.00
<b>Row 8</b>	Inside National Park Service property. § 42-6210	On or after 06-01-2010.	N / A	N / A	2.00  IF the property tax ratio reduction applies, use <b>1.80</b>	2.30  IF the property tax ratio reduction applies, use <b>2.07</b>	3.10  IF the property tax ratio reduction applies, use <b>2.79</b>	2.51  IF the property tax ratio reduction applies, use <b>2.26</b>	2.00  IF the property tax ratio reduction applies, use <b>1.80</b>	1.35  IF the property tax ratio reduction applies, use <b>1.22</b>	0.76  IF the property tax ratio reduction applies, use <b>0.68</b>	2.00  IF the property tax ratio reduction applies, use <b>1.80</b>	200.00  IF the property tax ratio reduction applies, use <b>180.00</b>

**2011 Average Property Tax Rates:** Apache Co. = 6.01 Cochise Co. = 10.40 Coconino Co. = 8.20 Gila Co. = 12.38 Graham Co. = 7.20  
Greenlee Co. = 4.60 La Paz Co. = 9.25 Maricopa Co. = 10.68 Mohave Co. = 9.83 Navajo Co. = 8.60 Pima Co. = 13.59 Pinal Co. = 14.29  
Santa Cruz Co. = 11.53 Yavapai Co. = 9.19 Yuma Co. = 11.55.